



**U.S. Department of Justice**

*United States Attorney  
Eastern District of New York*

BDM:KKO  
F. #2010V00608/2012R00953

*271 Cadman Plaza East  
Brooklyn, New York 11201*

September 13, 2017

By Hand and ECF

The Honorable Arthur D. Spatt  
United States District Court  
Eastern District of New York  
100 Federal Plaza  
Central Islip, New York 11722

Re: *United States v. Brian R. Callahan and Adam J. Manson,*  
Criminal Docket no. 13-0453 (ADS)

Dear Judge Spatt:

The government submits the enclosed proposed Order of Restitution (the "Second Proposed Order") in advance of the sentencings of the defendants in the above-captioned case. The government previously filed a proposed Order of Restitution on February 8, 2017 (the "First Proposed Order"). (Docket Entry no. 139). The Second Proposed Order is identical to the First Proposed Order except that it has been revised to correct scrivener's errors and avoid payment of a duplicative claim. These corrections resulted in a revised total restitution amount of \$67,615,407.77, which reflects a \$600,600 reduction in the overall restitution amount.

For the reasons set forth in the government's February 8, 2017 letter, the government respectfully requests that the Court so-order the Second Proposed Order in connection with the defendants' sentencings.

Respectfully submitted,

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Encl.

cc: All Counsel of Record (By ECF)